IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 13TH SEPTEMBER 2007 / 22ND BHADRA 1929

WP(C).No. 1257 of 2007(Y)

PETITIONER:

SREEKUMAR V.R.,
VARIYAMPATTU HOUSE, THIROOR,
P.O. MULANKUNNATHUKAVU, THRISSUR.

BY ADV. SRI.K.I.MAYANKUTTY MATHER
SMT.S.LAKSHMY

RESPONDENTS:
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1. THE INCOME TAX DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER (INCOEM TAX),
I.S.PRESS ROAD, ERNAKULAM.

2. JOY THOMAS, S/O. THOMAS,
PUTHOOR, PARAPPUR, THOLUR, THRISSUR.

3. GEORGE, S/O. JOSEPH,
CHELAKKOTTUKARA, OLLUR, THRISSUR.

4. ANTO, S/O. CHALAKKAL CHACKO,
PURANATTUKARA HOUSE, THRISSUR.

5. RUSSEL, S/O. KALLOOR FRANCIS,
VADANAPPALLY, CHAVAKKAD.

6. E.A. UNNIKRISHNAN,
S/O. AYYAPPAN EZHUTHACHAN, EDASSERYVALAPPIL,
CHOORAKKATTUKARA, PUZHAKKAL VILLAGE, THRISSUR.

7. SILVETTE, W/O. OOKKEN GEORGE,
CHELAKKOTTUKARA, OLLUR VILLAGE, THRISSUR.

8. SHYJI, D/O. MUTTTH JOSE,
PURANATTUKARA, THRISSUR.

9. NIMMY, D/O.MANGALAM JOSE,
VADANAPPALLY, CHAVAKKAD.

10. USHA DEVI,
D/O. RAMACHANDRAN EZHUTHACHAN,CHEMMANGATTUVALAPPIL
CHOORANATTUKARA, PUZHAKKARA.

11. MOLLY, D/O. KALLOR FRANCIS,
PARAPPUR, THOLUR, THRISSUR.

R1 BY SC SRI. GEORGE K GEORGE
R2,4,5, 6 & 10 BY ADV. SRI.NAGARAJ NARAYANAN
SRI.SAIJO HASSAN
SRI.SABU SREEDHARAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF SALE DEED DOCUMENT NO. 5401 OF 1999 DATED 24.9.1999

EXT.P2 TRUE COPY OF SALE DEED, DOCUMENT NO. 5413 OF 1999 DATED 25.9.1999

EXT.P3 TRUE COPY OF SALE DEED DOCUMENT NO. 5412 OF 1999 DATED 25.9.1999

EXT.P4 TRUE COPY OF THE ENCUMBRANCE CERTIFICATE NO. 18241 DATED 30.10.2006

EXT.P5 TRUE COPY OF THE ENCUMBRANCE CERTIFICATE NO. 18242 DATED 30.10.2006

EXT.P6 TRUE COPY OF THE ENCUMBRANCE CERTIFICATE NO. 18243 DATED 30.10.2006

EXT.P7 TRUE COPY OF THE REPRESENTATION FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT WITH REFERENCE TO DOCUMENT NO. 5401 OF 1999 DATED 4..11.2006

EXT.P7(a) TRUE COPY OF THE REPRESENTATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT WITH REFERENCE TO DOCUMENT NO. 5412 OF 1999 DATED 4.11.2006

EXT.P7(b) TRUE COPY OF THE REPRESENTATION FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT WITH REFERENCE TO DOCUMENT NO. 5413 OF 1999 DATED 4.11.2006

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 1257 OF 2007

Dated this the 13th day of September, 2007

JUDGMENT

W.P. is filed against encumbrance recorded in the register maintained in the Sub Registrar's office in the form of attachment by first respondent on the property purchased by the petitioner from respondents 2 to 11. Even though petitioner has filed representations before the first respondent, standing counsel submitted that he is not the assessing officer. However, the person who has intimated attachment has to justify the same before the Sub Registrar failing which Sub Registrar is directed to remove the attachment. First respondent is directed to call for records pertaining to assessment and demand of tax and verify the attachment effected and if it is invalid to inform the same to the Sub Registrar for him to remove the attachment from his records and to issue fresh encumbrance certificate to the petitioner. First respondent is directed to issue fresh orders within one month from the date of production of a copy of this judgment. If within one month from the date of production of copy of judgment,

first respondent does not justify attachment there will be direction to the Sub Registrar to remove the attachment from the records and issue fresh encumbrance certificate to the petitioner.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge